

NO ANALYSIS REQUIRED

Author: Jones Analyst: Rachel Coco Bill Number: AB 853
 Related Bills: None Telephone: 845-4328 Amended Date: June 21, 2005
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Extension Of Lien Until Liability Is Satisfied For Use Of Earnings Withholding Orders

- ____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
 ____ TECHNICAL BILL – No program or fiscal changes to existing program.
 ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
 ____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
 ____ MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
 X MINOR AMENDMENT – No change in approved position of SUPPORT.
 ____ See Comments below
 ____ OTHER – See comments below.

COMMENTS:

This bill would extend the timeframe under which a state tax lien is effective for purposes of the use of Earnings Withholding Orders for Taxes only.

The June 21, 2005, amendment would clarify that this bill would apply to all state liens currently in effect, in addition to those that come into effect in the future. This amendment would not impact the department's programs or operations. The remainder of the department's analysis of the bill as introduced February 18, 2005, still applies.

Board Position:

<u> X </u> S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Rachel Coco

6/28/05